

The Board of Treasury, to whom it was referred to revise the system adopted for the settlement of the accounts of the five great departments, and to report such alterations therein, or such other mode as in their opinion may be more conducive to a speedy and just settlement of said accounts

THE board of treasury, to whom it was referred to revise the system adopted for the settlement of the accounts of the five great departments, and to report such alteration therein, or such other mode as in their opinion may be more conducive to a speedy and just settlement of said accounts;—

Beg leave to report,—

THAT, in pursuance of the reference abovementioned, they have turned their attention to the situation of the public accounts; the present arrangements for adjusting the same; and the progress made in this important business.

That, from the result of this examination, they are impressed with a conviction, that the present system for settling the accounts in the five great departments, is more expensive than is consistent with the present state of the finances, and not calculated to bring those extensive accounts to a speedy and final adjustment.

That an uniformity of principles, in the settlement of these accounts, is essential to private as well as public justice; and that such a connection exists betwixt the accounts of the several departments, as to render a reference to the papers of officers employed in the different branches, frequent and indispensably necessary;—and that, from these

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circumstances, arises a necessity of establishing the different offices in ONE building, and placing the general superintendence of the settlement of accounts under the direction of ONE person, well qualified for this important trust, and who will devote his whole attention to the execution of it.

That, to the advantages to be derived from this measure, may be added, the facility which accountants will find in closing their public transactions, and an easier intercourse betwixt this board, and the persons employed in that business, that can be kept up in the present dispersed situation of the several offices.

The board beg leave further to report to Congress, that the yearly expence of the present offices for settling the accounts of the five great departments, is not less than thirteen thousand five hundred dollars; and that, in the judgment of this board, the yearly expenditure of nine thousand dollars, will, under a proper arrangement, compleat this necessary work in a more speedy and efficacious manner.

From these circumstances, the board beg leave to submit to the judgment of Congress, the following resolves, viz.

Resolved, That the resolves of Congress of the 27th of February, 1782, so far as they relate, to the appointment of commissioners for settling the accounts of the five great departments, be repealed.

That the respective commissioners deliver to the order of the board of treasury, the books and papers of their several offices; and that they account respectively with the comptroller of the treasury for the amount of the certificate paper delivered to them.

That the board of treasury be, and they are hereby, empowered and directed to apply, out of the monies heretofore granted for the said departments, a sum not exceeding nine thousand dollars per annum, for the sole and express purpose of procuring a speedy settlement of the accounts of the said departments.

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That the superintendence of the settlement of the said accounts be vested in one person; and that he exercise all the powers in the adjustment of the same, as were assigned to the said commissioners by any former resolves of Congress.

That, in organizing the said office, the board of treasury be, and they are hereby, authorised to engage such persons as they may judge best adapted for their respective stations, reporting to Congress the names of those employed, and their several allowances.

That all persons employed in adjusting the said accounts, take the oath of office previous to their entering on the execution of the trust reposed in them.

All which is humbly submitted. **SAMUEL OSGOOD, WALTER LIVINGSTON, ARTHUR LEE.** JANUARY 12, 1786.

5. Departments Secretary of Congress Determined —